NAM 1 0 2007 ELL NAME OFFICE

In re the Application of

Inventor: Masayuki HOSHINO et al. Group Art Unit: 2819

Appln. No.: 10/549,615 Examiner: L. V. Nguyen

Filed: September 20, 2005

For: CODING APPARATUS AND CODING METHOD

AMENDMENT AFTER ALLOWANCE PURSUANT TO 37 CFR 1.312

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

A Notice of Allowance issued on November 16, 2006.

Please amend the above-captioned application as follows:

IN THE TITLE:

Please change the title to read as follows: CODING APPARATUS AND CODING METHOD.